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## SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Quinn to Engrossed Senate Bill No. 257 by Senator Quinn

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### 1    AMENDMENT NO. 1

2    On page 1, line 2, after "To enact" delete the remainder of the line, delete line 3, and insert  
3    "R.S. 47:297.13, relative to"

### 4    AMENDMENT NO. 2

5    On page 1, line 4, after "provide for" delete the remainder of then line, on line 5, delete  
6    "provide for" and insert: "an income tax credit for damages as a result of a certain use of  
7    substandard construction materials, including a credit for the costs of"

### 8    AMENDMENT NO. 3

9    On page 1, delete lines 8 through 15, and insert:

10            "Section 1. R.S. 47:297.13 is hereby enacted to read as follows:  
11            **§297.13. Damages from substandard construction materials; income tax credit**"

### 12    AMENDMENT NO. 4

13    On page 1, at the beginning of line 16, insert "**A.**"

### 14    AMENDMENT NO. 5

15    On page 2, line 16, after "**occupancy**" delete the period "." and insert:

16            "**and therefore should be provided with some economic relief by the state in the**  
17            **form of this income tax credit.**"

### 18    AMENDMENT NO. 6

19    On page 2, delete lines 17 through 26, and insert:

20            "**B.(1) There shall be a credit against the tax imposed by this Chapter for**  
21            **individuals in an amount equal to damages to such individuals as a result of the**  
22            **incorporation into their residential dwellings of substandard construction**  
23            **materials as provided for in this Section.**"

### 24    AMENDMENT NO. 7

25    On page 2, at the beginning of line 27, insert "**C.**" and change "**Chapter**" to "**Section**"

### 26    AMENDMENT NO. 8

27    On page 3, line 3, after "**losses**" insert "**not otherwise reimbursed or mitigated**"

### 28    AMENDMENT NO. 9

29    On page 3, line 4, after "**costs**" insert "**to the individual**"

### 30    AMENDMENT NO. 10

31    On page 3, delete line 5, at the beginning of line 6, delete "**and**" and insert:

1 "the costs of inspection, remediation, demolition, labor, and replacement  
 2 construction"

3 AMENDMENT NO. 11

4 On page 3, line 7, after "**repair and**" delete the remainder of then line, delete lines 8 through  
 5 29, on page 4, delete line 1, and insert "the cost of medical"

6 AMENDMENT NO. 12

7 On page 4, line 4, after "**materials**" delete the remainder of then line, insert a period "." and  
 8 delete lines 5 through 14, and insert:

9 "D. Notwithstanding any other provision of law to the contrary,  
 10 any excess of allowable credit established by this Section over the tax  
 11 liabilities against which such credit can be applied as provided in this  
 12 Section shall constitute an overpayment, as defined in R.S. 47:1621(A),  
 13 and the secretary shall make a refund of such overpayment from the  
 14 current collections of the taxes imposed by Chapter 1 of Subtitle II of  
 15 this Title, together with interest as provided in R.S. 47:1624. The right  
 16 to a credit or refund of any such overpayment shall not be subject to the  
 17 requirements of R.S. 47:1621(B). All credits and refunds, together with  
 18 interest thereon, shall be paid or disallowed within one year of receipt  
 19 by the secretary of any such claim for refund or credit. Failure of the  
 20 secretary to pay or disallow, in whole or in part, any claim for a credit  
 21 or a refund shall entitle the aggrieved taxpayer to proceed with the  
 22 remedies provided in R.S. 47:1625.

23 E. The secretary of the Department of Revenue may promulgate  
 24 such rules and regulations pursuant to the Administrative Procedure  
 25 Act as she determines is necessary for the administration of this Section.  
 26 Such rules and regulations may contain a requirement that the  
 27 individual retain or submit to the secretary such documentation as the  
 28 secretary determines is necessary to accurately calculate the amount of  
 29 the individual's tax credit.

30 Section 2. The provisions of this Act shall be applicable to all tax years  
 31 beginning on and after January 1, 2009.

32 Section 3. This Act shall become effective upon signature by the governor  
 33 or, if not signed by the governor, upon expiration of the time for bills to become law  
 34 without signature by the governor, as provided by Article III, Section 18 of the  
 35 Constitution of Louisiana. If vetoed by the governor and subsequently approved by  
 36 the legislature, this Act shall become effective on the day following such approval."